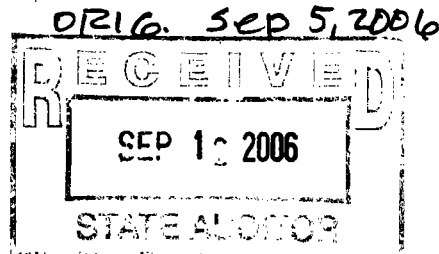


CORRECTED



Hyrum City  
CITY

June 30, 2007  
FISCAL YEAR ENDING

### CERTIFICATION OF BUDGET

#### ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Hyrum City for the fiscal year ending June 30, 2007 as approved and adopted by resolution or ordinance dated August 3, 2006. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

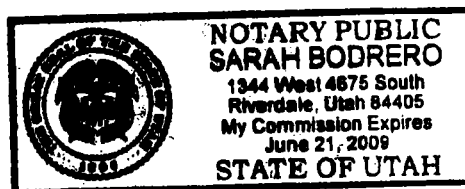
- ☐ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);  
☒ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on August 3, 2006 for all budgetary funds.

Signed: W. Dean Howard  
(Budget Officer)

Subscribed and sworn to this 28<sup>th</sup> day  
of August, 2006.

Sarah Bodrero  
(Notary Public)



Hyrum City  
Governmental Unit

2006-07

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2004-05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current	164,123	165,852	266,550
3120	Prior Years' Taxes - Delinquent	5,846	7,563	5,000
3130	General Sales & Use Taxes	594,690	650,878	650,000
3140	Franchise Taxes	30,507	31,827	31,500
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	49,743	47,338	50,000
3190	Penalties & Interest on Delinquent Taxes			
3145	Energy Tax	290,514	357,025	310,000
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	10,085	8,972	10,000
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	14,699	20,724	15,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	7,201	7,212	7,700
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants			
3311	General Governemnt	60,000	60,000	-
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	40,065	116,613	
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	191,967	221,738	240,000
3358	Liquor Fund Allotment	4,489	6,598	7,000
3370	Grants from Local Units: <u>Cache Co.</u>	13,312	60,479	13,700

Hyrum City  
Governmental Unit

2006-07  
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20_04-05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	4,631	22,446	10,000
3415	Sale of Maps & Publications	254	347	250
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services	27,824	31,449	27,700
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs	437	2,128	500
3432	Parking Meter Revenue Pmt. on SID	1,985	587	500
3433	Street Lighting Charges			
3440	Sanitation	389,598	404,879	410,000
3445	Sewer Charges	2,135	2,320	2,500
3447	Animal Control Fees	2,096	2,591	2,000
3448	Street Sanitation Charges Comm. Prog.	321	277	500
3449	Refuse Collection Charges Youth Council	20,589	22,620	25,000
3450	Sale of Waste & Sludge Library Use Fees	23,725	19,500	26,000
3451	Waste Removal & Cleaning Charges Rd. Impact	36	-	-
3452	Health Park Buy In Fees	66,955	77,400	72,000
3453	Parks and Public Property Park Impact	13,700	20,325	23,000
3480	Cemeteries	5,659	73,491	2,500
3490	Miscellaneous Services:	12,305	13,492	17,000
3473	Recreation			
3500	<b>FINES AND FORFEITURES</b>			
3510	Fines	138,099	144,753	130,000
3520	Forfeitures Library Fines	2,254	2,455	2,000
3513	Parking Tickets	3,480	1,600	1,500
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	5,196	12,847	5,000
3620	Rents & Concessions	23,589	23,652	28,000
3640	Sale of Fixed Assets - Compensation for Loss	25	4,724	500
3650	Sale of Materials & Supplies	7,348	6,104	7,500
3670	Sale of Bonds Library Material	746	705	700
3680	Other Financing - Capital Lease Obligations			
3611	Perpetual Care	3,675	5,175	-

## Fiscal Year

Account Number	Source of Revenue	Prior Year Actual Revenue 20+C176_04-05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	<b>CONTRIBUTIONS AND TRANSFERS</b>			
3810	Transfer from: Water Fund	115,000	120,000	150,000
3820	Transfer from: Electric Fund	115,000	80,000	50,000
	Transfer from: Water Fund Loan			150,000
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources	34,548	18,361	20,000
3880	Beg. Class "C" Road Fund Bal. to be Appopr.			
3890	<b>Beg. General Fund Bal. to be Appropriated</b>			
3892	From Restricted Fund Balance	202,900	398,015	(72,000)
3893	From General Fund Unappropriated	261,497		
	<b>TOTAL REVENUES</b>	2,902,848	3,215,062	2,699,100

Hyrum City  
Governmental Unit

2006-07  
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 04-05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council	32,263	36,696	34,575
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	85,173	65,142	77,650
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive	17,928	18,890	19,675
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	182,066	193,722	205,900
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	8,680	8,983	10,150
4160	General Governmental Buildings	62,466	57,823	52,400
4170	Elections		6,972	
4180	Planning & Zoning	79,384	85,733	70,700
4190	Education & Community Promotion			
4200	<b>PUBLIC SAFETY</b>			
4210	Police Department	211,989	204,098	217,000
4220	Fire Department	66,882	96,766	86,200
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation	23,866	22,620	29,950
4254	Flood Control			
4255	Emergency Services (Civil Defense)			
4215	First Responders	42,350	39,246	48,700

CORRECTED

Hyrum City  
Governmental Unit

2006-07

Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2004-05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways	508,387	490,701	285,200
4415	Class "C" Road Program			
4420	Sanitation	347,651	359,351	368,200
4430	Sewage Collection & Disposal			
4440	Shop & Garage	34,386	51,726	40,850
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4510	Park & Park Areas	237,292	196,605	178,500
4546	Park Lighting Museum	1,293	1,279	1,800
4560	Recreation & Culture	21,059	24,213	28,400
4580	Libraries	141,866	132,288	141,950
4590	Cemeteries	90,527	69,355	44,100
4550	Engineering	42,048	53,194	54,650
4563	Youth Council	2,801	3,405	3,800
4564	Senior Citizen Center	77,102	101,627	98,100
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning			
4620	Community Development	30,368	19,332	21,650
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest			
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to: Capital Projects Fund	431,019	638,690	579,000
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

Hyrum City  
Governmental Unit

06-07  
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 04-05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance	124,002	236,605	-
	TOTAL EXPENDITURES	2,902,848	3,215,062	2,699,100

Hyrum City  
Governmental Unit

2006-07

Fiscal Year

SPECIAL REVENUE FUND (Explain Nature of Fund) Library Trust Fund

FORM 1

Account Number	Description	Prior Year Actual 20 04-05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Grants	3,700	6,735	6,000
	Contributions	5	10	
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			3,888
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	3,705	6,745	6,000
	<b>EXPENDITURES: Other</b>	3,106	5,537	9,888
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance	599	1,208	
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	3,705	6,745	6,000

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 20 _____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>			
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>			



## Fiscal Year

FORM 2

[illegible]

Hyrum City  
Governmental Unit

2006-07

Fiscal Year

CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	431,019	638,690	579,000
	Interest Income	491	1,479	-
	Other additionsCo. rent on fire sta.	6,000	12,000	12,000
	Library Foundation Transfer		1,090,000	
	Library bond			2,000,000
	<b>TOTAL REVENUE</b>	437,510	1,742,169	2,591,000
	<b>Beginning Fund Balance</b>	292,039	223,313	445,517
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	729,549	1,965,482	3,036,517
	<b>EXPENDITURES:</b>			
	300 So. Road Project	8,926	203,527	579,000
	400 W. Road	320,644	-	-
	Senior Center Garage	619	-	-
	New library	176,047	1,316,438	2,000,000
	<b>TOTAL EXPENDITURES</b>	506,236	1,519,965	2,579,000
	<b>Ending Fund Balance</b>	223,313	445,517	457,517

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	<b>TOTAL REVENUE</b>			
	<b>EXPENDITURES:</b>			
	Appropriated increase in fund balance			
	<b>TOTAL EXPENDITURES</b>			

## CORRECTED

Hyrum City  
Governmental Unit

2006-07

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Water Fund

FORM 3

Account Number	Description	Prior Year Actual 20_04-05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	742,159	888,614	990,000
	Interest Earned	51,257	63,673	40,500
	Other:	1,189	2,230	1,000
	TOTAL OPERATING REVENUE	794,605	954,517	1,031,500
	OPERATING EXPENSES:			
	Personnel Services	194,992	196,229	224,600
	Contractual Services			
	Material and Supplies	249,537	211,574	187,000
	Depreciation	271,999	275,000	278,000
	Other	8,239	7,473	7,100
	TOTAL OPERATING EXPENSE	724,737	690,276	696,700
	OPERATING INCOME (LOSS)	69,868	264,241	334,800
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	12,100	39,087	15,000
	<del>Interest Expense</del> Impact Fees	19,792	20,710	16,950
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to: General Fund	(115,000)	(120,000)	(150,000)
	Loan to General Fund			(150,000)
	NET INCOME (LOSS)	(13,240)	204,038	66,750

## ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	(13,240)	204,038	66,750
	Plus: Depreciation	271,999	275,000	278,000
	Less: Major Improvements & Capital Outlay	380,685	1,233,237	227,000
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	(121,926)	(754,199)	117,750
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	121,926	754,199	
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	121,926	754,199	

Hyrum City  
Governmental Unit

2006-07

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Sewer Fund

FORM 3

Account Number	Description	Prior Year Actual 20 04-05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	684,986	700,684	772,200
	Interest Earned	53,934	54,975	41,400
	Other:	12,315	11,908	13,600
	TOTAL OPERATING REVENUE	751,235	767,567	827,200
	OPERATING EXPENSES:			
	Personnel Services	172,450	199,278	200,200
	Contractual Services			
	Material and Supplies	273,568	452,650	354,000
	Depreciation	226,042	455,000	455,000
	Other	7,046	10,183	10,500
	TOTAL OPERATING EXPENSE	679,106	1,117,111	1,019,700
	OPERATING INCOME (LOSS)	72,129	(349,544)	(192,500)
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	23,420		
	Interest Expense	(79,479)	(54,929)	(51,986)
	Capital Contributions from Outside Sources			
	Operating transfers from Impact Fees	50,243	47,507	47,750
	Operating transfers to:			
	NET INCOME (LOSS)	66,313	(356,966)	(196,736)

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	66,313	(356,966)	(196,736)
	Plus: Depreciation	226,042	455,000	455,000
	Less: Major Improvements & Capital Outlay	3,491,310	281,982	82,500
	Bond Principal Payments	187,000	188,000	191,000
	TOTAL CASH PROVIDED (REQUIRED)	(3,385,995)	(371,948)	(15,236)
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year		371,948	15,236
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt	3,385,995		
	Loans from Other Funds			
	TOTAL CASH REQUIRED	3,385,995	371,948	15,236

Hyrum City  
Governmental Unit

2006-07

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Electric Fund

FORM 3

Account Number	Description	Prior Year Actual 20 04-05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	4,070,240	4,727,042	5,405,000
	Interest Earned	24,636	38,808	13,500
	Other:	137,445	423,440	85,000
	TOTAL OPERATING REVENUE	4,232,321	5,189,290	5,503,500
	OPERATING EXPENSES:			
	Personnel Services	376,112	377,850	410,200
	Contractual Services	3,229,528	3,585,214	4,200,000
	Material and Supplies	304,500	244,233	277,900
	Depreciation	162,558	190,000	190,000
	Other	22,828	20,425	29,500
	TOTAL OPERATING EXPENSE	4,095,526	4,417,722	5,107,600
	OPERATING INCOME (LOSS)	136,795	771,568	395,900
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	5,540	1,483	5,000
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to: General Fund	(115,000)	(80,000)	(50,000)
	NET INCOME (LOSS)	27,335	693,051	350,900

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	27,335	693,051	350,900
	Plus: Depreciation	162,558	190,000	190,000
	Less: Major Improvements & Capital Outlay	272,326	380,002	514,825
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	(82,433)	503,049	26,075
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	82,433		
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	82,433		

Hyrum City  
Governmental Unit

2006-07

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Irrigation Fund

FORM 3

Account Number	Description	Prior Year Actual 20 04-05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	222,386	227,117	229,000
	Interest Earned	11,116	18,115	16,700
	Other:	2,482	1,260	2,050
	TOTAL OPERATING REVENUE	235,984	246,492	247,750
	OPERATING EXPENSES:			
	Personnel Services	40,771	48,823	47,000
	Contractual Services			
	Material and Supplies	55,805	42,409	71,500
	Depreciation	165,177	168,000	168,000
	Other	41,176	48,654	43,000
	TOTAL OPERATING EXPENSE	302,929	307,886	329,500
	OPERATING INCOME (LOSS)	(66,945)	(61,394)	(81,750)
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	1,321	5,963	3,300
	<del>Interest Expense</del> Impact Fees	24,478	36,442	49,850
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	(41,146)	(18,989)	(28,610)

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	(41,146)	(18,989)	(28,610)
	Plus: Depreciation	165,177	168,000	168,000
	Less: Major Improvements & Capital Outlay	141,373	40,890	28,500
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	(17,342)	108,121	110,890
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	17,342		
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	17,342		

## CORRECTED

Hyrum City  
Governmental Unit

2006-07

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Stormwater Fund

FORM 3

Account Number	Description	Prior Year Actual 20 04-05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services		18,545	125,000
	Interest Earned			1,000
	Other:			
	TOTAL OPERATING REVENUE		18,545	126,000
	OPERATING EXPENSES:			
	Personnel Services			
	Contractual Services			
	Material and Supplies		12,516	8,400
	Depreciation		10,128	20,950
	Other			
	TOTAL OPERATING EXPENSE		22,644	29,350
	OPERATING INCOME (LOSS)		(4,099)	96,650
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)		(4,099)	96,650

## ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)		(4,099)	96,650
	Plus: Depreciation		10,128	20,950
	Less: Major Improvements & Capital Outlay		50,642	209,500
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)		(44,613)	(91,900)
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds		44,613	91,900
	TOTAL CASH REQUIRED		44,613	91,900